IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:-

THE HONOURABLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

MONDAY, THE 24TH SEPTEMBER 2007 / 2ND ASWINA 1929

S.T.Rev.No.532 of 2004

T.A.NO.223/2001 OF THE KERALA SALES TAX APPELLATE TRIBUNAL, ADDITIONAL BENCH-I, ERNAKULAM (ORDER DATED 10.1.2003)

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REVISION PETITIONER/RESPONDENT/REVENUE:-

STATE OF KERALA,
REPRESENTED BY THE DEPUTY COMMISSIONER (LAW),
COMMERCIAL TAXES,
ERNAKULAM.

BY GOVERNMENT PLEADER SRI.K.B.PRADEEP.

RESPONDENT/APPELLANT/ASSESSEE:-

M/S.DIVYA AUTOMOBILES PRIVATE LTD.,
IYYATTIL JUNCTION,
CHITTOOR ROAD,
ERNAKULAM.

THIS SALES TAX REVISION HAVING COME UP FOR ORDERS ON 24/09/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:-

H.L.Dattu, C.J. & K.T.Sankaran, J.

C.M.Appln.No.1307 of 2004 &
S.T.Rev.No.532 of 2004

Dated, this the 24th day of September, 2007

ORDER

H.L.Dattu, C.J.

There is a delay of 417 days in filing the revision petition against the order passed by the Kerala Sales Tax Appellate Tribunal, Additional Bench-I, Ernakulam in T.A.No.223 of 2001 dated 10th January, 2003.

(2) To condone the delay in filing the revision petition, the revision petitioner has filed an application along with an affidavit. The affidavit so filed is nothing but a filling up of the blanks of an affidavit prepared earlier. Even in that, they only shift the blame from one officer to the other officer for causing the delay in filing the revision petition.

(3) Heard Sri.K.B. Pradeep, learned Government Pleader appearing for the revision petitioner.

(4) Having gone through the mechanical type of the affidavit so filed, we are of the opinion that the delay in filing the revision petition is not satisfactorily explained. Therefore, the application requires to be rejected and it is rejected.

(5) Consequently, the revision petition also stands rejected.

Ordered accordingly.

H.L.Dattu
Chief Justice

K.T.Sankaran
Judge

vku/-